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Forty-seventh session
Agenda item 108

ADMINISTRATIVE AND BUDGETARY COORDINATION OF THE UNITED NATIONS WITH THE SPECIALIZED AGENCIES AND THE INTERNATIONAL ATOMIC ENERGY AGENCY

Report of the Fifth Committee

Rapporteur: Mr. Jorge OSELLA (Argentina)

1. At its 3rd plenary meeting, on 18 September 1992, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-seventh session the item entitled: "Administrative and budgetary coordination of the United Nations with the specialized agencies and the International Atomic Energy Agency" and to allocate it to the Fifth Committee.

2. At its 37th, 42nd and 47th meetings, on 7, 11 and 17 December 1992, the Fifth Committee considered the statistical reports by the Administrative Committee on Coordination on the budgetary and financial situation of organizations of the United Nations system (A/47/593 and Corr.1 and A/47/746), the report of the Secretary-General on accounting standards (A/47/443), and the related oral report of the Advisory Committee on Administrative and Budgetary Questions.

3. The comments and observations made in the course of the discussions of the item and the replies to queries raised are reflected in the summary records of the Fifth Committee (A/C.5/47/SR.37, 42 and 47).

4. At the 47th meeting, on 17 December, the representative of Belgium, following informal consultations, introduced a draft decision (A/C.5/47/L.9).

5. At the same meeting, the Committee adopted draft decision A/C.5/47/L.9 without objection (see para. 6).

RECOMMENDATION OF THE FIFTH COMMITTEE

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft decision:

Administrative and budgetary coordination of the United Nations with the specialized agencies and the International Atomic Energy Agency

The General Assembly decides to:

(a) Take note of the statistical reports by the Administrative Committee on Coordination on the budgetary and financial situation of organizations of the United Nations system; 1/

(b) Request the Secretary-General, as Chairman of the Administrative Committee on Coordination, taking into account General Assembly resolution 46/220 of 20 December 1991 on the rationalization of the work of the Fifth Committee, to submit the next statistical report by the Administrative Committee on Coordination to the General Assembly at its forty-ninth session and thereafter every second year, and to add to the material covered therein information on assessed and voluntary contributions paid by Member States and non-Member States, in each of the two prior calendar years;

(c) Also take note of the report of the Secretary-General on accounting standards, 2/ request the Secretary-General and the executive heads of United Nations programmes and organizations of the United Nations system, pursuant to General Assembly decision 46/445 of 20 December 1991, to complete their efforts to develop common accounting standards for the organizations of the United Nations system and to take these standards into account in the preparation of their financial statements for the period ending 31 December 1993, and request the Secretary-General to report thereon to the General Assembly at its forty-eighth session.

1/ A/47/593 and Corr.1 and A/47/746.

2/ A/47/443.

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Agenda item 109

JOINT INSPECTION UNIT

Report of the Fifth Committee

Rapporteur: Mr. Jorge OSELLA (Argentina)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 18 September 1992, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-seventh session the item entitled: "Joint Inspection Unit" and to allocate it to the Fifth Committee.

2. The Fifth Committee considered the item at its 37th, 42nd, 43rd and 50th meetings, on 7, 11, 13 and 19 December 1992. Comments and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/47/SR.37, 42, 43 and 50).

3. For its consideration of the item, the Committee had before it the following documents:

(a) Annual reports of the Joint Inspection Unit (JIU) covering the periods 1 July 1990 to 30 June 1991 (A/46/34) 1/ and 1 July 1991 to 30 June 1992 (A/47/34); 2/

1/ Official Records of the General Assembly, Forty-sixth Session, Supplement No. 34 (A/46/34).

2/ Ibid., Forty-seventh Sesstion, Supplement No. 34 (A/47/34).

(b) Reports of the Secretary-General on the implementation of the recommendations of JIU (A/46/219, A/47/373);

(c) Work programmes of JIU (A/46/89, annex; A/47/119, annex);

(d) Report of the Advisory Committee on Administrative and Budgetary Questions (A/47/755).

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/47/L.10

4. At the 50th meeting, on 19 December 1992, following informal consultations, the representative of Ghana introduced a draft resolution (A/C.5/47/L.10).

5. At the same meeting, the Fifth Committee adopted draft resolution A/C.5/47/L.10 without objection (see para. 6).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Joint Inspection Unit

The General Assembly,

Recalling its decision 46/446 of 20 December 1991 and its relevant resolutions, in particular resolution 45/237 of 21 December 1990,

Having considered the reports of the Joint Inspection Unit on its activities during the periods 1 July 1990 to 30 June 1991 3/ and 1 July 1991 to 30 June 1992, 4/ the work programmes of the Unit for the same periods 5/ and the reports of the Secretary-General on the implementation of the recommendations of the Unit, 6/

3/ Official Records of the General Assembly, Forty-sixth Session, Supplement No. 34 (A/46/34).

4/ Ibid., Forty-seventh Session, Supplement No. 34 (A/47/34).

5/ A/46/89, annex, and A/47/119, annex.

6/ A/46/219 and A/47/373.

Having considered also the report of the Advisory Committee on Administrative and Budgetary Questions on the Joint Inspection Unit, 7/ submitted in accordance with paragraph (g) of the above-mentioned decision,

1. Takes note of the reports of the Joint Inspection Unit for 1990-1991 and 1991-1992 and of its work programmes for the same periods and of the reports of the Secretary-General on the implementation of the recommendations of the Unit;

2. Takes note also of the report of the Advisory Committee on Administrative and Budgetary Questions on the Joint Inspection Unit;

3. Invites the Joint Inspection Unit, in drawing up its work programme for 1993 and its preliminary work programme for 1994-1995, to make proposals to reflect the recommendations of the Advisory Committee on Administrative and Budgetary Questions and to submit the work programme to the General Assembly as soon as possible;

4. Decides, in accordance with its resolution 46/220 of 20 December 1991, to resume consideration of the reports of the Joint Inspection Unit and that of the Advisory Committee on Administrative and Budgetary Questions at its forty-eighth session.

7/ A/47/755.

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Forty-seventh session
Agenda item 115 (a)

FINANCING OF THE UNITED NATIONS PEACE-KEEPING FORCES IN THE MIDDLE EAST: UNITED NATIONS DISENGAGEMENT OBSERVER FORCE

Report of the Fifth Committee

Rapporteur: Mr. Jorge OSELLA (Argentina)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 18 September 1992, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-seventh session the item entitled:

"Financing of the United Nations peace-keeping forces in the Middle East:

(a) United Nations Disengagement Observer Force;

(b) United Nations Interim Force in Lebanon"

and to allocate it to the Fifth Committee.

2. The Fifth Committee considered sub-item (a) of agenda item 115 at its 46th and 50th meetings, on 16 and 19 December 1992. It had before it the report of the Secretary-General on the financing of the United Nations Disengagement Observer Force (A/47/620) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/47/782).

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/47/L.12

3. At the 50th meeting, on 19 December 1992, the representative of Spain introduced draft resolution A/C.5/47/L.12.

4. At the same meeting, the Committee adopted draft resolution A/C.5/47/L.12 without a vote (see para. 6).

5. Statements and observations made in the course of the Committee's consideration of this sub-item are reflected in the relevant summary records (see A/C.5/47/SR.46 and 50).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financing of the United Nations Disengagement Observer Force

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Disengagement Observer Force, 1/ and the related report of the Advisory Committee on Administrative and Budgetary Questions, 2/

Bearing in mind Security Council resolution 350 (1974) of 31 May 1974, by which the Council established the United Nations Disengagement Observer Force and the subsequent resolutions by which the Council extended the mandate of the Force, the latest of which was Council resolution 790 (1992) of 25 November 1992,

Recalling its resolution 3211 B (XXIX) of 29 November 1974 on the financing of the United Nations Emergency Force and the United Nations Disengagement Observer Force and its subsequent resolutions thereon, the latest of which was resolution 46/193 of 20 December 1991,

Reaffirming its previous decisions regarding the fact that, in order to meet the expenditures caused by the United Nations Disengagement Observer Force, a different procedure is required from the one applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such operations involving heavy expenditures,

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1/ A/47/620.

2/ A/47/782.

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Having regard to the financial position of the Special Account for the United Nations Emergency Force and the United Nations Disengagement Observer Force, as set forth in the report of the Secretary-General, 1/ and referring to paragraphs 24 and 26 of the report of the Advisory Committee, 2/

Recognizing that, as a consequence of the withholding of contributions by certain Member States, the surplus balances in the Special Account for the United Nations Emergency Force and the United Nations Disengagement Observer Force have, in effect, been drawn upon to supplement the income received from contributions for meeting expenses of the Forces,

Mindful of the fact that it is essential to provide the United Nations Disengagement Observer Force with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

Noting with appreciation that a voluntary contribution has been made to the Force by a Government,

1. Decides to appropriate to the Special Account referred to in section II, paragraph 1, of General Assembly resolution 3211 B (XXIX) the amount of 21,384,000 United States dollars gross (20,835,000 dollars net) authorized and apportioned in paragraph 14 of Assembly resolution 46/193 for the operation of the United Nations Disengagement Observer Force for the period from 1 June to 30 November 1992, inclusive;

2. Decides also to appropriate to the Special Account an amount of 18,206,500 dollars gross (17,718,000 dollars net) for the operation of the United Nations Disengagement Observer Force for the period from 1 December 1992 to 31 May 1993, inclusive;

3. Decides further, as an ad hoc arrangement, to apportion the amount of 18,206,500 dollars gross (17,718,000 dollars net) for the above-mentioned period among Member States in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by Assembly resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991 and 46/198 of 20 December 1991, and taking into account the scale of assessments for the years 1992, 1993 and 1994; 3/

3/ Resolution 46/221 A.

4. Decides that there shall be set off against the apportionment among Member States, as provided for in paragraph 3 above, their respective share in the estimated income of 7,500 dollars other than staff assessment income approved for the period from 1 December 1992 to 31 May 1993, inclusive;

5. Decides also that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 3 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 481,000 dollars approved for the period from 1 December 1992 to 31 May 1993, inclusive;

6. Decides further that there shall be set off against the apportionment among Member States, as provided for in paragraph 3 above, their respective share in the unencumbered balance of 911,000 dollars gross (841,000 dollars net) for the period from 1 December 1991 to 30 November 1992, inclusive;

7. Authorizes the Secretary-General to enter into commitments for the United Nations Disengagement Observer Force at a rate not to exceed 3,034,000 dollars gross (2,953,000 dollars net) per month for the period from 1 June to 30 November 1993, inclusive, should the Security Council decide to continue the Force beyond the period of six months authorized under its resolution 790 (1992), the said amount to be apportioned among Member States in accordance with the scheme set out in the present resolution;

8. Decides that the provisions of regulations 5.2 (b), 5.2 (d), 4.3 and 4.4 of the Financial Regulations of the United Nations shall be suspended in respect of the surplus balance as at 31 December 1991 covering the period from 1 December 1990 to 30 November 1991 in the amount of 4,520,635 dollars, which otherwise would have to be surrendered pursuant to those provisions, this amount to be entered into the Suspense Account established pursuant to General Assembly resolution 33/13 E of 14 December 1978, until a further decision is taken by the Assembly;

9. Decides also to consider the contributions of Armenia, Azerbaijan, Bosnia and Herzegovina, Croatia, Georgia, Kazakhstan, Kyrgyzstan, the Republic of Moldova, San Marino, Slovenia, Tajikistan, Turkmenistan and Uzbekistan to the United Nations Disengagement Observer Force in accordance with the rates of assessment to be adopted by the General Assembly for these Member States at its forty-seventh session;

10. Invites the new Member States listed in paragraph 9 above to make advance payments against their assessed contributions to be determined;

11. Invites voluntary contributions to the United Nations Disengagement Observer Force in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure established by the General Assembly in resolutions 43/230 of 21 December 1988, 44/192 A of 21 December 1989 and 45/258 of 3 May 1991;

12. Requests the Secretary-General to take all necessary action to ensure that the United Nations Disengagement Observer Force is administered with a maximum of efficiency and economy;

13. Decides to include in the provisional agenda of its forty-eighth session the item entitled "Financing of the United Nations peace-keeping forces in the Middle East: United Nations Disengagement Observer Force".

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Forty-seventh session
Agenda item 115 (b)

FINANCING OF THE UNITED NATIONS PEACE-KEEPING FORCES IN THE MIDDLE EAST: UNITED NATIONS INTERIM FORCE IN LEBANON

Report of the Fifth Committee

Rapporteur: Mr. Jorge OSELLA (Argentina)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 18 September 1992, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-seventh session the item entitled:

"Financing of the United Nations peace-keeping forces in the Middle East:

(a) United Nations Disengagement Observer Force;

(b) United Nations Interim Force in Lebanon"

and to allocate it to the Fifth Committee.

2. The Fifth Committee considered sub-item (b) of agenda item 115 at its 46th and 50th meetings, on 16 and 19 December 1992. It had before it the report of the Secretary-General on the financing of the United Nations Interim Force in Lebanon (A/47/740) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/47/782).

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/47/L.13

3. At the 50th meeting, on 19 December, the representative of Spain introduced draft resolution A/C.5/47/L.13.

4. At the same meeting, the Committee adopted draft resolution A/C.5/47/L.13 without a vote (see para. 6).

5. Statements and observations made in the course of the Committee's consideration of this sub-item are reflected in the relevant summary records (A/C.5/47/SR.46 and 50).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financing of the United Nations Interim Force in Lebanon

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Interim Force in Lebanon 1/ and the related report of the Advisory Committee on Administrative and Budgetary Questions, 2/

Bearing in mind Security Council resolution 425 (1978) of 19 March 1978, by which the Council established the United Nations Interim Force in Lebanon, and the subsequent resolutions by which the Council extended the mandate of the Force, the latest of which was Council resolution 768 (1992) of 30 July 1992,

Recalling its resolution S-8/2 of 21 April 1978 on the financing of the Force and its subsequent resolutions thereon, the latest of which was resolution 46/194 of 20 December 1991,

Reaffirming its previous decisions regarding the fact that, in order to meet the expenditures caused by the Force, a different procedure is required from the one applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such operations involving heavy expenditures,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

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1/ A/47/740.

2/ A/47/782.

Having regard to the financial position of the Special Account for the United Nations Interim Force in Lebanon, as set forth in the report of the Secretary-General, and referring to paragraph 26 of the report of the Advisory Committee,

Recalling its resolution 34/9 E of 17 December 1979 and the subsequent resolutions in which it decided that the provisions of regulations 5.2 (b), 5.2 (d), 4.3 and 4.4 of the Financial Regulations of the United Nations should be suspended, the latest of which was resolution 46/194,

Mindful of the fact that it is essential to provide the Force with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

Noting with appreciation that voluntary contributions have been made to the Force by certain Governments,

Concerned that the Secretary-General continues to face difficulties in meeting the obligations of the Force on a current basis, including reimbursement to current and former troop-contributing States, resulting from the withholding of contributions by certain Member States,

Concerned also that the surplus balances in the Special Account for the Force have, in effect, been drawn upon to the full extent to supplement the income received from contributions for meeting expenses of the Force,

Concerned further that the implementation of the provisions of regulations 5.2 (b), 5.2 (d), 4.3 and 4.4 of the Financial Regulations of the United Nations would aggravate the already difficult financial situation of the Force,

1. Decides to appropriate to the Special Account referred to in section I, paragraph 1, of General Assembly resolution S-8/2 the amount of 148,708,000 United States dollars gross (145,677,000 dollars net) authorized and apportioned by the Assembly in paragraphs 2 and 3 of its resolution 46/194 for the operation of the United Nations Interim Force in Lebanon from 1 February 1992 to 31 January 1993, inclusive;

2. Authorizes the Secretary-General to enter into commitments for the operation of the Force at a rate not to exceed 12,190,000 dollars gross (11,931,500 dollars net) per month for the period beginning 1 February 1993, should the Security Council decide to continue the Force beyond the period of six months authorized under its resolution 768 (1992);

3. Decides, as an ad hoc arrangement, to apportion the amounts referred to in paragraph 2 above among Member States in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by Assembly resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991 and 46/198 of 20 December 1991, and

taking into account the scale of assessments for the years 1992, 1993 and 1994; 3/

4. Decides also to consider the contributions of Armenia, Azerbaijan, Bosnia and Herzegovina, Croatia, Georgia, Kazakhstan, Kyrgyzstan, the Republic of Moldova, San Marino, Slovenia, Tajikistan, Turkmenistan and Uzbekistan to the United Nations Interim Force in Lebanon in accordance with the rates of assessment to be adopted by the Assembly for these Member States at its forty-seventh session;

5. Invites the new Member States listed in paragraph 4 above to make advance payments against their assessed contributions, to be determined;

6. Decides that the provisions of regulations 5.2 (b), 5.2 (d), 4.3 and 4.4 of the Financial Regulations of the United Nations shall be suspended in respect of the amount of 6,851,976 dollars, which otherwise would have to be surrendered pursuant to those provisions, this amount to be entered in the account referred to in the operative part of General Assembly resolution 34/9 E of 17 December 1979 and held in suspense until a further decision is taken by the Assembly;

7. Requests the Secretary-General to take all necessary measures to ensure that the Force is administered with a maximum of efficiency and economy;

8. Renews its invitation to Member States and other interested parties to make voluntary contributions to the Force both in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure established by the General Assembly in its resolutions 43/230 of 21 December 1988, 44/192 A of 21 December 1989 and 45/258 of 3 May 1991, and also to make voluntary contributions in cash to the Suspense Account established in accordance with General Assembly resolution 34/9 D of 17 December 1979;

9. Decides to include in the provisional agenda of its forty-eighth session the item entitled "Financing of the United Nations peace-keeping forces in the Middle East: United Nations Interim Force in Lebanon".

3/ See resolution 46/221 A.

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FINANCING OF THE UNITED NATIONS IRAN-IRAQ MILITARY OBSERVER GROUP

Report of the Fifth Committee

Rapporteur: Mr. Jorge OSELLA (Argentina)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 18 September 1992, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-seventh session an item entitled "Financing of the United Nations Iran-Iraq Military Observer Group" and to allocate it to the Fifth Committee.

2. At its 36th and 50th meetings, on 3 and 19 December 1992, the Fifth Committee considered the report of the Secretary-General on the financing of the United Nations Iran-Iraq Military Observer Group (A/47/560) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/47/606).

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/47/L.4

3. At the 50th meeting, on 19 December, the representative of Spain introduced draft resolution A/C.5/47/L.4.

4. At the same meeting, the Committee adopted draft resolution A/C.5/47/L.4 without a vote (see para. 6).

5. Statements and observations made in the course of the Committee's consideration of this item are reflected in the relevant summary records (A/C.5/47/SR.36 and 50).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financing of the United Nations Iran-Iraq Military Observer Group

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Iran-Iraq Military Observer Group, 1/ and the related report of the Advisory Committee on Administrative and Budgetary Questions, 2/

Bearing in mind Security Council resolution 619 (1988) of 9 August 1988, by which the Council established the United Nations Iran-Iraq Military Observer Group, and the subsequent resolutions by which the Council extended the mandate of the Military Observer Group, the latest of which was resolution 685 (1991) of 31 January 1991,

Recalling its resolution 42/233 of 17 August 1988 on the financing of the Military Observer Group and its subsequent resolutions thereon, the latest of which was resolution 45/245 of 21 December 1990,

Reaffirming that the costs of the Military Observer Group are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Recalling its previous decisions regarding the fact that, in order to meet the expenditures caused by the Military Observer Group, a different procedure is required from the one applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Noting with appreciation that voluntary contributions have been made to the Military Observer Group by certain Governments,

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1/ A/47/560.

2/ A/47/606.

1. Endorses the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions; 2/

2. Urges all Member States to make every possible effort to ensure payment in full of their assessed contributions to the United Nations Iran-Iraq Military Observer Group;

3. Decides to appropriate to the Special Account referred to in General Assembly resolution 42/233 the amount of 2,384,000 United States dollars gross (2,178,000 dollars net) authorized by the Assembly and apportioned in accordance with paragraphs 11 to 14 of its resolution 45/245 for the operation of the Military Observer Group for the period from 1 to 28 February 1991;

4. Decides also that there shall be set off against the apportionment among Member States, as provided for in paragraph 3 of the present resolution, their respective share in the unencumbered balance of 2,384,000 dollars gross (2,178,000 dollars net) in respect of the period from 1 to 28 February 1991;

5. Decides further that 19,596,389 dollars of the unutilized balance in the Special Account for the United Nations Iran-Iraq Military Observer Group shall be credited to Member States;

6. Decides to transfer the balance remaining in the Special Account for the United Nations Iran-Iraq Military Observer Group to the Peace-keeping Reserve Fund. 3/

3/ See resolution 47/___.

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FINANCING OF THE UNITED NATIONS TRANSITION ASSISTANCE GROUP

Report of the Fifth Committee

Rapporteur: Mr. Jorge OSELLA (Argentina)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 18 September 1992, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-seventh session the item entitled "Financing of the United Nations Transition Assistance Group" and to allocate it to the Fifth Committee.

2. At its 46th and 50th meetings, on 16 and 19 December 1992, the Fifth Committee considered the reports of the Secretary-General on the financing of the United Nations Transition Assistance Group (A/46/725, A/47/555 and Corr.1), the report of the Board of Auditors on the audit of the Special Account for the United Nations Transition Assistance Group (A/46/750, annex) submitted pursuant to General Assembly resolution 45/265 of 17 May 1991, and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/47/756).

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/47/L.14

3. At the 50th meeting, on 19 December, the representative of Kenya introduced draft resolution A/C.5/47/L.14.

4. At the same meeting, the Committee adopted draft resolution A/C.5/47/L.14 without a vote (see para. 6).

5. Statements and observations made in the course of the Committee's consideration of this item are reflected in the relevant summary records (A/C.5/47/SR.46 and 50).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financing of the United Nations Transition Assistance Group

The General Assembly,

Having considered the reports of the Secretary-General on the financing of the United Nations Transition Assistance Group, 1/ the report of the Board of Auditors on the audit of the Special Account for the United Nations Transition Assistance Group 2/ and the related report of the Advisory Committee on Administrative and Budgetary Questions, 3/

Bearing in mind Security Council resolution 435 (1978) of 29 September 1978, by which the Council established the United Nations Transition Assistance Group for a period of up to twelve months, as well as Council resolutions 629 (1989) of 16 January 1989 and 632 (1989) of 16 February 1989,

Recalling its resolution 43/232 of 1 March 1989 on the financing of the Group and its subsequent resolutions thereon, the latest of which was resolution 45/265 of 17 May 1991,

Reaffirming that the costs of the Group are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Recalling its previous decision regarding the fact that, in order to meet the expenditures caused by the Group, a different procedure is required from the one applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of the Group,

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1/ A/46/725 and A/47/555 and Corr.1.

2/ A/46/750, annex.

3/ A/47/756.

Noting with appreciation that voluntary contributions in cash and in kind have been made to the Group,

1. Endorses the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions; 3/

2. Urges all Member States to make every possible effort to ensure payment of their assessed contributions to the United Nations Transition Assistance Group in full;

3. Takes note with appreciation of the financing by two Member States through voluntary contributions of the shortfall of the Office of the United Nations High Commissioner for Refugees for the repatriation of Namibians, and decides that the corresponding amount in the Special Account for the United Nations Transition Assistance Group shall be transferred to the Peace-keeping Reserve Fund; 4/

4. Decides that 2,006,977 United States dollars, representing the unencumbered balance of appropriations (1,952,629 dollars) and the additional voluntary contributions in cash (54,348 dollars), in the Special Account for the United Nations Transition Assistance Group shall be credited to Member States;

5. Decides further to transfer any additional amount remaining in the Special Account for the United Nations Transition Assistance Group after liquidation of obligations owed to Member States to the Peace-keeping Reserve Fund.

4/ See resolution 47/___.

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Agenda item 120 (a)

FINANCING OF THE ACTIVITIES ARISING FROM SECURITY COUNCIL RESOLUTION 687 (1991): UNITED NATIONS IRAQ-KUWAIT OBSERVATION MISSION

Report of the Fifth Committee

Rapporteur: Mr. Jorge OSELLA (Argentina)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 18 September 1992, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-seventh session an item entitled:

> "Financing of the activities arising from Security Council resolution 687 (1991):
>
> "(a) United Nations Iraq-Kuwait Observation Mission;
>
> "(b) Other activities"

and to allocate it to the Fifth Committee.

2. The Fifth Committee considered sub-item (a) of agenda item 120 at its 38th and 50th meetings, on 8 and 19 December 1992. It had before it the report of the Secretary-General on the financing of the United Nations Iraq-Kuwait Observation Mission (A/47/637) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/47/735).

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/47/L.5

3. At the 50th meeting, on 19 December, the representative of Kenya introduced draft resolution A/C.5/47/L.5.

4. At the same meeting, the representative of the United Kingdom of Great Britain and Northern Ireland orally revised operative paragraph 5, which read:

> "5. Decides further to appropriate to the Special Account the amount of 20 million dollars gross (19,192,400 dollars net) for the operation of the Observation Mission from 1 November 1992 to 30 April 1993, inclusive, should the Security Council review the mandate of the Mission in respect of the period beyond 8 April 1993";

to read:

> "5. Decides further to appropriate to the Special Account the amount of 20 million dollars gross (19,192,400 dollars net) for the operation of the Observation Mission from 1 November 1992 to 30 April 1993, inclusive, subject to the review by the Security Council of the mandate of the Mission in respect of the period beyond 8 April 1993;".

5. At the same meeting, the Committee adopted draft resolution A/C.5/47/L.5, as orally revised, without a vote (see para. 7).

6. Statements and observations made in the course of the Committee's consideration of this sub-item are reflected in the relevant summary records (A/C.5/47/SR.38 and 50).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

7. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financing of the United Nations Iraq-Kuwait Observation Mission

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Iraq-Kuwait Observation Mission 1/ and the related report of the Advisory Committee on Administrative and Budgetary Questions, 2/

Bearing in mind Security Council resolutions 687 (1991) and 689 (1991) of 3 and 9 April 1991, respectively, by which the Council decided to set up the United Nations Iraq-Kuwait Observation Mission and to review the question of its termination or continuation every six months,

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1/ A/47/637.

2/ A/47/735.

Recalling its resolution 45/260 of 3 May 1991 on the financing of the Observation Mission and its subsequent resolution 46/197 of 20 December 1991,

Reaffirming that the costs of the Observation Mission are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Recalling its previous decision regarding the fact that, in order to meet the expenditures caused by the Observation Mission, a different procedure is required from the one applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Noting with appreciation that voluntary contributions have been made to the Observation Mission by certain Governments,

Mindful of the fact that it is essential to provide the Observation Mission with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

1. Endorses the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions; 2/

2. Urges all Member States to make every possible effort to ensure payment of their assessed contributions to the United Nations Iraq-Kuwait Observation Mission in full and on time;

3. Decides that the authorization provided by its resolution 46/197 for the period from 9 April to 8 October 1992, inclusive, shall be extended to include the period up to and including 31 October 1992;

4. Decides also to appropriate to the Special Account referred to in General Assembly resolution 45/260 an amount of 28.5 million United States dollars gross (27,698,200 dollars net) authorized by the Assembly and apportioned in accordance with paragraphs 4 to 13 of its resolution 46/197 for the operation of the Observation Mission from 9 April to 31 October 1992;

5. Decides further to appropriate to the Special Account the amount of 20 million dollars gross (19,192,400 dollars net) for the operation of the Observation Mission from 1 November 1992 to 30 April 1993, inclusive, subject to the review by the Security Council of the mandate of the Mission in respect of the period beyond 8 April 1993;

6. Decides, as an ad hoc arrangement, to apportion the amount of 20 million dollars gross (19,192,400 dollars net) for the above-mentioned period among Member States in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991 and 46/198 of 20 December 1991, and taking into account the scale of assessments for the years 1992, 1993 and 1994; 3/

7. Decides also that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 6 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 807,600 dollars for the period from 1 November 1992 to 30 April 1993, inclusive, approved for the United Nations Iraq-Kuwait Observation Mission;

8. Authorizes the Secretary-General to enter into commitments for the operation of the Observation Mission at a rate not to exceed 3.3 million dollars gross (3.1 million dollars net) per month for the period from 1 May to 31 October 1993, inclusive, subject to the review by the Security Council of the mandate of the Mission in respect of the period beyond 8 April 1993, and subject to obtaining the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions for the actual level of commitments to be entered into for the period beyond 30 April 1993, the said amounts to be apportioned among Member States in accordance with the scheme set out in the present resolution;

9. Decides to consider the contributions of Armenia, Azerbaijan, Bosnia and Herzegovina, Croatia, Georgia, Kazakhstan, Kyrgyzstan, the Republic of Moldova, San Marino, Slovenia, Tajikistan, Turkmenistan and Uzbekistan to the Observation Mission in accordance with the rates of assessment to be adopted by the General Assembly for these Member States at its forty-seventh session;

10. Invites the new Member States listed in paragraph 9 above to make advance payments against their assessed contributions, to be determined;

11. Decides to retain the unencumbered balance in the Special Account for the United Nations Iraq-Kuwait Observation Mission;

12. Decides also that the special financial period of the United Nations Iraq-Kuwait Observation Mission shall be for twelve months, beginning 1 November of one year and ending on 31 October of the next, effective from 1 November 1992, subject to the continuation of the Observation Mission by the Security Council;

3/ See resolution 46/221 A.

13. Invites voluntary contributions to the Observation Mission in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure established by the General Assembly in its resolutions 43/230 of 21 December 1988, 44/192 A of 21 December 1989 and 45/258 of 3 May 1991;

14. Requests the Secretary-General to take all necessary action to ensure that the Observation Mission is administered with a maximum of efficiency and economy;

15. Decides to include in the provisional agenda of its forty-eighth session the item entitled "Financing of the activities arising from Security Council resolution 687 (1991): United Nations Iraq-Kuwait Observation Mission".

UNITED NATIONS

A

General Assembly

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Forty-seventh session
Agenda item 123

FINANCING OF THE UNITED NATIONS TRANSITIONAL AUTHORITY IN CAMBODIA

Report of the Fifth Committee

Rapporteur: Mr. Jorge OSELLA (Argentina)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 18 September 1992, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-seventh session the item entitled: "Financing of the United Nations Transitional Authority in Cambodia" and to allocate it to the Fifth Committee.

2. At its 46th and 50th meetings, on 16 and 19 December 1992, the Fifth Committee considered the report of the Secretary-General on the financing of the United Nations Transitional Authority in Cambodia (A/47/733) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/47/763).

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/47/L.15

3. At the 50th meeting, on 19 December, the representative of Spain introduced draft resolution A/C.5/47/L.15.

4. At the same meeting, the Committee adopted draft resolution A/C.5/47/L.15 without a vote (see para. 6).

5. Statements and observations made in the course of the Committee's consideration of this item are reflected in the relevant summary records (A/C.5/47/SR.46 and 50).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financing of the United Nations Transitional Authority in Cambodia

The General Assembly,

Recalling its resolutions 46/18 of 20 November 1991, 46/198 A of 20 December 1991, 46/198 B of 14 February 1992, 46/222 A of 14 February 1992 and 46/222 B of 22 May 1992,

Bearing in mind Security Council resolution 717 (1991) of 16 October 1991, by which the Council established the United Nations Advance Mission in Cambodia, and Council resolution 728 (1992) of 8 January 1992, by which the Council approved the proposal of the Secretary-General to expand the mandate of the Advance Mission, 1/ especially with regard to the provision of assistance in mine clearing by Cambodians,

Bearing in mind also Security Council resolution 718 (1991) of 31 October 1991, by which the Council expressed its full support for the agreements on a comprehensive political settlement of the Cambodia conflict (Paris Agreements), signed in Paris on 23 October 1991, 2/ and Council resolution 745 (1992) of 28 February 1992, by which the Council established the United Nations Transitional Authority in Cambodia, in accordance with the report of the Secretary-General of 19 February 1992, 3/ for a period not to exceed eighteen months,

Taking note of Security Council resolution 766 (1992) of 21 July 1992, by which the Council approved the efforts of the Secretary-General and his Special Representative to continue to implement the Paris Agreements despite the difficulties,

Taking note also of Security Council resolutions 783 (1992) of 13 October 1992 and 792 (1992) of 30 November 1992, by which the Council confirmed that the electoral process should be carried out in accordance with the timetable laid down in the implementation plan and thus that the election for a constituent assembly would be held no later than May 1993,

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1/ See S/23331 and Add.1.

2/ See A/46/608-S/23177, annex.

3/ S/23613.

Taking further note of Security Council resolution 792 (1992), by which the Council requested the Secretary-General to submit any recommendations for the holding of a presidential election to the Council for decision,

Having considered the report of the Secretary-General on the financing of the United Nations Transitional Authority in Cambodia 4/ and the related report of the Advisory Committee on Administrative and Budgetary Questions, 5/

Noting that the revised budgetary estimates for the Advance Mission and for the Transitional Authority as contained in the report of the Secretary-General 4/ amount to 1,603,018,000 United States dollars gross (1,578,847,500 dollars net) for the period from 1 November 1991 to 31 July 1993, a reduction of 118,578,700 dollars gross (120,665,100 net) from the initial cost estimates contained in the previous report of the Secretary-General, 6/

Noting also that the duration of the mandate of the Advance Mission extended from the signature of the Paris agreements until the establishment of the Transitional Authority by the Security Council, at which time the Advance Mission was absorbed into the Transitional Authority,

Recognizing that the costs of the Advance Mission and of the Transitional Authority are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Recognizing also that, in order to meet the expenditures caused by the Advance Mission and the Transitional Authority, a different procedure is required from the one applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such operations,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Mindful of the fact that it is essential to provide the Transitional Authority with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

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4/ A/47/733.

5/ A/47/763.

6/ A/46/903.

Noting with appreciation that voluntary contributions have been made to the United Nations Advance Mission in Cambodia and the United Nations Transitional Authority in Cambodia by certain Governments,

1. Endorses the observations and recommendations made by the Advisory Committee on Administrative and Budgetary Questions in its report; 5/

2. Urges all Member States to make every possible effort to ensure payment of their assessed contributions to the United Nations Advance Mission in Cambodia and the United Nations Transitional Authority in Cambodia in full and on time;

3. Decides, at this stage, to appropriate, in accordance with the recommendation contained in paragraph 62 of the report of the Advisory Committee, an amount of 483,961,200 dollars gross (470,808,500 dollars net) for the continued operation of the Transitional Authority for the period from 1 November 1992 to 30 April 1993, in addition to the amount of 839,576,200 dollars gross (833,171,300 dollars net) already appropriated for the Advance Mission and the Transitional Authority;

4. Decides also, as an ad hoc arrangement, to apportion the amount of 483,961,200 dollars gross (470,808,500 dollars net) among Member States in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991 and 46/198 A of 20 December 1991, and taking into account the scale of assessments for the years 1992, 1993 and 1994; 7/

5. Decides further that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 4 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 13,152,700 dollars approved for the Transitional Authority;

6. Decides that the unencumbered balance of 162,345,800 gross (160,941,000 net) in respect of the period from 1 November 1991 to 31 October 1992 shall be set off against the apportionment among Member States as provided for in paragraph 4 above;

7. Authorizes the Secretary-General to enter into commitments for the operation of the Transitional Authority at a rate not to exceed 241,841,300 dollars gross (235,823,600 dollars net) for the period from 1 May to 31 July 1993, subject to obtaining the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions, the said amount to be apportioned among Member States in accordance with the scheme set out in the present resolution;

7/ See resolution 46/221 A.

8. Decides to consider the contributions of Armenia, Azerbaijan, Bosnia and Herzegovina, Croatia, Georgia, Kazakhstan, Kyrgyzstan, the Republic of Moldova, San Marino, Slovenia, Tajikistan, Turkmenistan and Uzbekistan to the United Nations Transitional Authority in Cambodia in accordance with the rates of assessment to be adopted by the General Assembly for these Member States at its forty-seventh session;

9. Invites the new Member States listed in paragraph 8 above to make advance payments against their assessed contributions, to be determined;

10. Invites voluntary contributions to the Transitional Authority in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure established by the General Assembly in its resolutions 43/230 of 21 December 1988, 44/192 A of 21 December 1989 and 45/258 of 3 May 1991;

11. Requests the Secretary-General to take all necessary action to ensure that the Transitional Authority is administered with a maximum of efficiency and economy;

12. Requests the Secretary-General to submit to the General Assembly at its forty-eighth session a detailed performance report on the budget of the Transitional Authority, including the planned disposal of the assets of the operation;

13. Decides to include in the provisional agenda of its forty-eighth session the item entitled "Financing of the United Nations Transitional Authority in Cambodia".

UNITED
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General Assembly

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Forty-seventh session
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FINANCING OF THE UNITED NATIONS PROTECTION FORCE

Report of the Fifth Committee

Rapporteur: Mr. Jorge OSELLA (Argentina)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 18 September 1992, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-seventh session an item entitled "Financing of the United Nations Protection Force" and to allocate it to the Fifth Committee.

2. At its 46th and 50th meetings, on 16 and 19 December 1992, the Fifth Committee considered the report of the Secretary-General on the financing of the United Nations Protection Force (A/47/741) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/47/778).

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/47/L.16

3. At its 50th meeting, on 19 December, the representative of Kenya introduced draft resolution A/C.5/47/L.16.

4. At the same meeting, the Committee adopted draft resolution A/C.5/47/L.16 without a vote (see para. 6).

5. Statements and observations made in the course of the Committee's consideration of this item are reflected in the relevant summary records (A/C.5/47/SR.46 and 50).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financing of the United Nations Protection Force

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Protection Force 1/ and the related report of the Advisory Committee on Administrative and Budgetary Questions, 2/

Bearing in mind Security Council resolutions 727 (1992) of 8 January 1992 and 740 (1992) of 7 February 1992, in which the Council endorsed the sending of a group of military liaison officers to Yugoslavia to promote maintenance of the cease-fire,

Bearing in mind also Security Council resolution 743 (1992) of 21 February 1992, by which the Council established the United Nations Protection Force for an initial period of twelve months, and resolutions 758 (1992), 761 (1992), 762 (1992), 764 (1992), 769 (1992), 776 (1992), 779 (1992), 781 (1992), 786 (1992), 787 (1992) and 795 (1992) by which the Council enlarged the mandate of the Force,

Recalling its resolution 46/233 of 19 March 1992 on the financing of the United Nations Protection Force,

Reaffirming that the costs of the Force are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Recalling its previous decision regarding the fact that, in order to meet the expenditures caused by the Force, a different procedure is required from the one applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

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1/ A/47/741.

2/ A/47/778.

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Noting with appreciation that voluntary contributions have been made to the United Nations Protection Force by certain Governments,

Mindful of the fact that it is essential to provide the Force with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

1. Endorses the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions; 2/

2. Urges all Member States to make every possible effort to ensure payment of their assessed contributions to the United Nations Protection Force in full and on time;

3. Decides to appropriate to the Special Account referred to in General Assembly resolution 46/233 an amount of 10,000,000 United States dollars authorized with the concurrence of the Advisory Committee under the terms of General Assembly resolution 46/187 of 20 December 1991, for the period from 12 January to 14 October 1992;

4. Decides also to appropriate to the Special Account an amount of 290,049,500 dollars gross (288,313,900 dollars net), inclusive of the amount of 10,000,000 dollars authorized with the prior concurrence of the Advisory Committee, for the operation of the United Nations Protection Force for the period from 15 October 1992 to 20 February 1993, inclusive;

5. Decides, as an ad hoc arrangement, to apportion the amount of 10,000,000 dollars for the period from 12 January to 14 October 1992 and the amount of 290,049,500 dollars gross (288,313,900 dollars net) for the period from 15 October 1992 to 20 February 1993 among Member States in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991 and 46/198 of 20 December 1991, and taking into account the scale of assessments for the years 1992, 1993 and 1994; 3/

6. Decides further that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 5 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 1,735,600 dollars for the period from 15 October 1992 to 20 February 1993 approved for the United Nations Protection Force;

3/ Resolution 46/221 A.

7. Authorizes the Secretary-General to enter into commitments for the operation of the United Nations Protection Force at a rate not to exceed 47,064,525 dollars gross (46,492,334 dollars net) per month for the period from 21 February to 20 September 1993, should the Security Council decide to continue the mission beyond 20 February 1993, subject to obtaining the prior concurrence of the Advisory Committee for the actual level of commitments to be entered into for the period beyond 20 February 1993, the said amounts to be apportioned among Member States in accordance with the scheme set out in the present resolution;

8. Decides to consider the contributions of Armenia, Azerbaijan, Bosnia and Herzegovina, Croatia, Georgia, Kazakhstan, Kyrgyzstan, the Republic of Moldova, San Marino, Slovenia, Tajikistan, Turkmenistan and Uzbekistan to the United Nations Protection Force in accordance with the rates of assessment to be adopted by the General Assembly for these Member States at its forty-seventh session;

9. Invites the new Member States listed in paragraph 8 above to make advance payments against their assessed contributions to be determined;

10. Invites voluntary contributions to the United Nations Protection Force in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure established by the General Assembly in its resolutions 43/230 of 21 December 1988, 44/192 A of 21 December 1989 and 45/258 of 3 May 1991;

11. Requests the Secretary-General to take all necessary action to ensure that the Force is administered with a maximum of efficiency and economy;

12. Decides to include in the provisional agenda of its forty-eighth session the item entitled "Financing of the United Nations Protection Force".

UNITED NATIONS

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21 December 1992
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Forty-seventh session
Agenda item 147

PROGRAMME BUDGET FOR THE BIENNIUM 1990-1991

Report of the Fifth Committee

Rapporteur: Mr. Jorge OSELLA (Argentina)

1. At its 26th plenary meeting, on 6 October 1992, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-seventh session the item entitled "Programme budget for the biennium 1990-1991" and to allocate it to the Fifth Committee.

2. The Fifth Committee considered this item at its 47th and 50th meetings, on 17 and 19 December 1992, respectively. It had before it the report of the Secretary-General on the request for final appropriations for the biennium 1990-1991 on an ex post facto basis (A/C.5/47/77). The report of the Advisory Committee on Administrative and Budgetary Questions was presented orally by its Chairman (see A/C.5/47/SR.50).

RECOMMENDATION OF THE FIFTH COMMITTEE

3. The Fifth Committee recommends to the General Assembly the adoption of the following draft decision:

Programme budget for the biennium 1990-1991

The General Assembly decides:

(a) To accept the recommendations of the Advisory Committee on Administrative and Budgetary Questions with regard to unliquidated obligations;

(b) To revert to the question of the final appropriations for the biennium 1990-1991 at its resumed forty-seventh session.

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UNITED
NATIONS

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Forty-seventh session
Agenda item 102

FINANCIAL REPORTS AND AUDITED FINANCIAL STATEMENTS, AND REPORTS OF THE BOARD OF AUDITORS

Report of the Fifth Committee

Rapporteur: Mr. Jorge OSELLA (Argentina)

1. At its 3rd plenary meeting, on 18 September 1992, the General Assembly decided to include in the agenda of its forty-seventh session the item entitled:

> "Financial reports and audited financial statements, and reports of the Board of Auditors:
>
> "(a) United Nations;
>
> "(b) United Nations Development Programme;
>
> "(c) United Nations Children's Fund;
>
> "(d) United Nations Relief and Works Agency for Palestine Refugees in the Near East;
>
> "(e) United Nations Institute for Training and Research;
>
> "(f) Voluntary funds administered by the United Nations High Commissioner for Refugees;
>
> "(g) Fund of the United Nations Environment Programme;
>
> "(h) United Nations Population Fund;
>
> "(i) United Nations Habitat and Human Settlements Foundation"

and to allocate it to the Fifth Committee.

2. At its 5th, 6th, 8th, 10th to 13th, 22nd and 50th meetings, on 14 to 16, 22, 23 and 26 October, 6 November and 19 December 1992, the Fifth Committee considered the financial reports and audited financial statements for the period ended 31 December 1991 and the reports and audit opinions of the Board of Auditors concerning the United Nations, including the International Trade Centre and the United Nations University, 1/ the United Nations Development Programme, 2/ United Nations Children's Fund, 3/ the United Nations Relief and Works Agency for Palestine Refugees in the Near East, 4/ the United Nations Institute for Training and Research, 5/ voluntary funds administered by the United Nations High Commissioner for Refugees, 6/ the Fund of the United Nations Environment Programme, 7/ the United Nations Population Fund 8/ and the United Nations Habitat and Human Settlements Foundation, 9/ and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/47/500).

3. The Committee also had before it a note by the Secretary-General transmitting a concise summary of principal findings, conclusions and recommendations of common interest classified by audit area, contained in the reports prepared by the Board of Auditors for the General Assembly at its forty-seventh session (A/47/315); a report of the Secretary-General on the administrative system of the International Trade Centre (A/47/460); as well as a report of the Secretary-General on measures to facilitate reporting by staff members of inappropriate uses of the resources of the Organization, internal controls relating to the payment of allowances and benefits, and efforts to recover outstanding excess income tax reimbursements (A/47/510).

4. The comments and observations made in the course of the discussion of the item and the replies to queries raised are reflected in the relevant summary records (A/C.5/47/SR.5, 6, 8, 10-13, 22 and 50).

1/ Official Records of the General Assembly, Forty-seventh Session, Supplement No. 5 (A/47/5), vol. I and Corr.1, II and III.

2/ Ibid., Supplement No. 5A (A/47/5/Add.1).

3/ Ibid., Supplement No. 5B (A/47/5/Add.2).

4/ Ibid., Supplement No. 5C (A/47/5/Add.3).

5/ Ibid., Supplement No. 5D (A/47/5/Add.4).

6/ Ibid., Supplement No. 5E (A/47/5/Add.5).

7/ Ibid., Supplement No. 5F (A/47/5/Add.6).

8/ Ibid., Supplement No. 5G (A/47/5/Add.7).

9/ Ibid., Supplement No. 5H (A/47/5/Add.8).

5. At the 50th meeting, on 19 December, the Rapporteur of the Committee, following informal consultations, introduced a draft resolution (A/C.5/47/L.23) and a draft decision (A/C.5/47/L.27).

6. At the same meeting, the Committee adopted draft resolution A/C.5/47/L.23 without a vote (see para. 8).

7. Further, at the 50th meeting, the Committee adopted draft decision A/C.5/47/L.27 without a vote (see para. 9).

RECOMMENDATIONS OF THE FIFTH COMMITTEE

8. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Having considered the financial reports and audited financial statements for the period ended 31 December 1991 of the United Nations, including the International Trade Centre and the United Nations University, 10/ the United Nations Development Programme, 11/ the United Nations Children's Fund, 12/ the United Nations Relief and Works Agency for Palestine Refugees in the Near East, 13/ the United Nations Institute for Training and Research, 14/ the voluntary funds administered by the United Nations High Commissioner for Refugees, 15/ the Fund of the United Nations Environment Programme, 16/ the United Nations Population Fund, 17/ and the United Nations Habitat and Human

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10/ Official Records of the General Assembly, Forty-seventh Session, Supplement No. 5 (A/47/5), vols. I and Corr.1, II, and III.

11/ Ibid., Supplement No. 5A (A/47/5/Add.1).

12/ Ibid., Supplement No. 5B (A/47/5/Add.2).

13/ Ibid., Supplement No. 5C (A/47/5/Add.3).

14/ Ibid., Supplement No. 5D (A/47/5/Add.4).

15/ Ibid., Supplement No. 5E (A/47/5/Add.5).

16/ Ibid., Supplement No. 5F (A/47/5/Add.6).

17/ Ibid., Supplement No. 5G (A/47/5/Add.7).

Settlements Foundation, 18/ the reports and audit opinions of the Board of Auditors, the concise summary of principal findings, conclusions and recommendations for remedial action of the Board of Auditors, 19/ and the report of the Advisory Committee on Administrative and Budgetary Questions, 20/

Taking note of the report of the Secretary-General on measures to facilitate reporting by staff members of inappropriate uses of the resources of the Organization, internal controls relating to the payment of allowances and benefits, and efforts to recover outstanding excess income tax reimbursements 21/ and the report of the Secretary-General on the administrative system of the International Trade Centre, 22/ prepared in response to General Assembly resolution 46/183 of 20 December 1991,

Noting the steps taken by executive heads and governing bodies of the United Nations organizations and programmes to give appropriate consideration and attention to the recommendations in earlier audit reports, as commented upon by the Board of Auditors in annexes to their current reports,

Stressing the importance of efficient resource management in all United Nations organizations and programmes,

Concerned about the cases of deficiencies in programme and financial management and inappropriate or fraudulent use of resources reported by the Board of Auditors, and other alleged such cases,

Recognizing that the Board of Auditors conducts its reviews in a comprehensive manner, as stipulated in regulation 12.5 of the Financial Regulations of the United Nations,

1. Accepts the financial reports and audited financial statements and the audit opinions and reports of the Board of Auditors regarding the aforementioned organizations;

2. Also accepts the concise summary of principal findings, conclusions and recommendations for remedial action of the Board of Auditors;

3. Notes with concern that the Board of Auditors issued qualified audit opinions on the financial statements of the United Nations, the United Nations Development Programme and the United Nations Population Fund, and that it also

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18/ Ibid., Supplement No. 5H (A/47/5/Add.8).

19/ A/47/315, annex.

20/ A/47/500.

21/ A/47/510.

22/ A/47/460.

issued a qualified audit opinion on compliance with the financial regulations and legislative authority of the transactions of the United Nations Institute for Training and Research;

4. Approves all the recommendations and conclusions of the Board of Auditors and the comments thereon contained in the report of the Advisory Committee on Administrative and Budgetary Questions;

5. Requests the Secretary-General to submit to the Board of Auditors a separate document of financial reports and financial statements for peace-keeping operations and then to submit them together with the Board's recommendations on these reports and statements to the General Assembly, without precluding the presentation of consolidated financial statements of the United Nations;

6. Requests the Board of Auditors to expand its audit coverage of all peace-keeping operations without reducing the coverage of regular budget and extrabudgetary activities, and decides that any additional costs shall be charged to the peace-keeping budgets concerned;

7. Recalls the importance for the Board of Auditors to provide the Secretary-General and the executive heads of United Nations organizations and programmes with an adequate opportunity to comment on its findings, in accordance with the relevant financial regulations and rules, before the Board arrives at its final conclusions and recommendations;

8. Recalls its resolution 46/183, and in that connection invites the Board of Auditors to continue to include separate sections that contain a summary of recommendations for corrective action to be taken by the United Nations organizations and programmes concerned, with an indication of relative urgency;

9. Notes with concern the findings of the Board of Auditors, and requests the Secretary-General and the executive heads of United Nations organizations and programmes:

(a) To strengthen budgetary control in order to avoid over-expenditure of approved budgets or allotments;

(b) To make purchasing policy on the acquisition of goods and services more cost-effective and transparent, inter alia, by reducing the number of exceptions to competitive bidding and ensuring that the reasons for such exceptions are recorded in writing;

(c) To give priority attention to compliance with the recommendations of the Board of Auditors on the hiring, granting of remuneration and performance evaluation of experts, consultants and personnel engaged on a short-term basis;

(d) To install a more effective system of managing and controlling the granting of allowances and benefits to staff members;

(e) To tighten control over the inventory of non-expendable property in all locations, including peace-keeping operations;

and to report on these matters to the General Assembly at its forty-eighth session;

10. Reaffirms the importance of timetables for compliance with recommendations of the Board of Auditors approved by the General Assembly, and requests the Secretary-General and the executive heads of United Nations organizations and programmes to submit to the General Assembly at its forty-eighth session, through the Advisory Committee on Administrative and Budgetary Questions at its spring session in 1993 and through the appropriate intergovernmental bodies, an action-oriented report outlining steps to be taken in response to the recommendations of the Board, including timetables for their implementation;

11. Notes with appreciation the action taken by the United Nations Development Programme to develop an internal mechanism to follow up on the recommendations of the Board of Auditors;

12. Requests the Secretary-General and the executive heads of United Nations organizations and programmes to ensure that all existing financial and staff regulations and rules are strictly complied with, including those relating to internal control over expenditure and those which assign personal responsibility and accountability in their performance, and to report to the General Assembly at its forty-ninth session on measures taken to strengthen internal controls in those areas where weaknesses have been identified;

13. Requests the Secretary-General to make proposals to the General Assembly at its forty-seventh session on:

(a) Establishing legal and effective mechanisms to obtain recovery of misappropriated funds, as recommended by the Advisory Committee on Administrative and Budgetary Questions in paragraph 53 of its report; 20/

(b) Seeking criminal prosecution of those who have committed fraud against the Organization;

14. Encourages the Secretary-General and the executive heads of United Nations organizations and programmes to take urgent steps to strengthen the independence and effectiveness of the internal audit function, to strengthen measures to ensure an adequate response to internal audit findings and to report thereon to the General Assembly;

15. Requests the Board of Auditors to evaluate the extent of compliance with their recommendations, to report thereon to the General Assembly at its forty-ninth session through the Advisory Committee on Administrative and Budgetary Questions, which shall recommend such measures as it deems appropriate to ensure implementation of those recommendations, and to draw attention to any of those recommendations that have not yet been implemented;

16. Welcomes the identification by the Board of Auditors of areas of horizontal study across the organizations audited, and endorses the intention of the Board to continue this practice in future audits;

17. Invites the Board of Auditors, in the context of regulation 12.5 of the Financial Regulations of the United Nations, to report at its discretion on the efficient and effective utilization of trust funds under the control of the Secretary-General;

18. Also invites the Board of Auditors, in its concise summary of principal findings, conclusions and recommendations, to report in a consolidated fashion on major deficiencies in programme and financial management and cases of inappropriate or fraudulent use of resources together with the measures taken by United Nations organizations in this regard;

19. Endorses the efforts of the Panel of External Auditors to ensure that common auditing standards for the United Nations system are consistent with those of recognized international auditing bodies;

20. Urges the Secretary-General and the executive heads of United Nations organizations and programmes to accelerate their efforts to develop common accounting standards for the organizations of the United Nations system and to take these standards into account in the preparation of their financial statements for the period ending 31 December 1993;

21. Requests the Secretary-General and the executive heads of United Nations organizations and programmes to ensure that future presentations of liquidity position should be made in the context of common accounting standards;

22. Notes with concern that the opinion of the Board of Auditors on the financial statements is subject to the ultimate resolution of unpaid assessed contributions from Member States; 23/

23. Calls the attention of the Secretary-General to the implications that the findings of the Board of Auditors about the management of the Organization may have for the image of the United Nations.

* * *

9. The Fifth Committee also recommends to the General Assembly the adoption of the following draft decision:

23/ Official Records of the General Assembly, Forty-seventh Session, Supplement No. 5 (A/47/5), para. 369.

Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly:

(a) Requests the Secretary-General to review the operation and effectiveness of each of the specialized administrative and budgetary support units of the Secretariat, including the Management Advisory Service, the Central Evaluation Unit, the Central Monitoring Unit and the Internal Audit Division, with a view to strengthening their efficiency, and to report, together with his recommendations, to the General Assembly at its forty-eighth session through the Advisory Committee on Administrative and Budgetary Questions;

(b) Decides, without prejudice to existing relevant resolutions of the General Assembly, to consider the roles and coverage of the coordination, administration and budgetary subsidiary bodies, including the Advisory Committee on Administrative and Budgetary Questions, the United Nations Board of Auditors, the Joint Inspection Unit and the Committee for Programme and Coordination, with a view to improving the effectiveness of its oversight and coordination mechanisms, and requests the Secretary-General to provide relevant background material together with his views and those of the bodies concerned to the General Assembly as soon as possible, but not later than its forty-ninth session.

UNITED NATIONS

A

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Agenda item 105

PROGRAMME PLANNING

Report of the Fifth Committee

Rapporteur: Mr. Jorge OSELLA (Argentina)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 18 September 1992, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-seventh session the item entitled "Programme planning" and to allocate it to the Fifth Committee, on the understanding that each programme of the proposed revisions to the medium-term plan for the period 1992-1997 would be submitted to a plenary meeting or to the appropriate Main Committee for review.

2. The Fifth Committee considered the item at its 13th to 17th, 19th, 20th, 24th, 28th to 31st, 36th and 50th meetings, held between 26 October, and 19 December 1992. Statements and observations made in the course of the discussion of this item are reflected in the relevant summary records (A/C.5/47/SR.13-17, 19, 20, 24, 28-31, 36 and 50).

3. At its 13th meeting, on 26 October, the Committee heard statements by the Chairman of the Committee for Programme and Coordination and the Acting Controller.

4. For its consideration of the item, the Fifth Committee had before it the following documents:

(a) Report of the Committee for Programme and Coordination on the work of its thirty-second session (A/47/16 (Parts I and II) and Add.1); 1/

1/ To be issued as Official Records of the General Assembly, Forty-seventh Session, Supplement No. 16 (A/47/16).

(b) Programme budget implications arising from the report of the Committee for Programme and Coordination (A/47/16/Add.1 and 2);

(c) Proposed revisions to the medium-term plan for the period 1992-1997 (A/47/6); 2/

(d) Note by the Chairman of the Fifth Committee containing the views of the General Assembly and its Main Committees on the relevant portions of the proposed medium-term plan for the period 1992-1997 submitted to the General Assembly and its Main Committees (A/C.5/47/46 and Add.1 and 2);

(e) Report of the Secretary-General on the programme performance of the United Nations for the biennium 1990-1991 (A/47/159 and Add.1);

(f) Report of the Secretary-General on programme evaluation in the United Nations: assessment of evaluation activities and proposals for strengthening the role of evaluation (A/47/116).

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/47/L.18

5. At its 50th meeting, on 19 December the Chairman introduced draft resolution A/C.5/47/L.18, which had been elaborated following informal consultations held under the chairmanship of Mr. Jorge Duhalt (Mexico).

6. At the same meeting, the Committee adopted draft resolution A/C.5/47/L.18 without a vote (see para. 7).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

7. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Programme planning

The General Assembly,

Recalling its resolutions 37/234 of December 1982, 41/213 of 19 December 1986, 42/211 of 21 December 1987, 43/219 of 21 December 1988, 44/194 of 21 December 1989, 45/253 of 21 December 1990 and 46/189 of 20 December 1991,

Having examined the proposed revisions to the medium-term plan for the period 1992-1997, 3/

2/ To be issued as Official Records of the General Assembly, Forty-seventh Session, Supplement No. 6 (A/47/6).

3/ A/47/6.

Having considered the note by the Chairman of the Fifth Committee 4/ reporting on the review of the revisions to the medium-term plan for the period 1992-1997 by the other Main Committees of the General Assembly,

Having also considered the report of the Committee for Programme and Coordination on the work of its thirty-second session, 5/ the report of the Committee on Conferences 6/ and the oral report of the Advisory Committee on Administrative and Budgetary Questions, 7/

Having further considered the reports of the Secretary-General on the programme performance of the United Nations for the biennium 1990-1991 8/ and on the assessment of evaluation activities and proposals for strengthening the role of evaluation; 9/

I

MEDIUM-TERM PLAN FOR THE PERIOD 1992-1997

1. Adopts the Secretary-General's proposed revisions to the medium-term plan for the period 1992-1997 as amended by the recommendations of the Second Committee, 10/ the Committee for Programme and Coordination 5/ and the Committee on Conferences 6/ and the additional conclusions contained in the annex to the present resolution;

2. Takes note of the views of the other Main Committees of the General Assembly 4/ and the observations made by the Advisory Committee on Administrative and Budgetary Questions;

3. Reaffirms that the medium-term plan is the principal policy directive of the United Nations and shall serve as the framework for the formulation of the biennial programme budgets;

4. Emphasizes the importance of the contribution of the sectoral, regional and central intergovernmental bodies, in particular the Main

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4/ A/C.5/47/46 and Add.1 and 2.

5/ A/47/16 (Parts I and II) and Add.1.

6/ A/47/32 and Add.1 (to be issued as Official Records of the General Assembly, Forty-seventh Session, Supplement No. 32).

7/ See A/C.5/47/SR.36.

8/ A/47/159 and Add.1.

9/ A/47/116.

10/ A/C.5/47/46.

Committees of the General Assembly, in reviewing and improving the quality of the plan and its revisions;

5. Regrets that there are still considerable practical problems which limit the availability of such contributions;

6. Calls upon intergovernmental bodies to take appropriate measures to ensure their active participation in the review of the medium-term plan and its revisions;

7. Endorses the recommendation of the Committee for Programme and Coordination that a prototype of a possible new format of the medium-term plan should be presented to the Committee at its thirty-third session;

8. Endorses also the recommendation of the Committee for Programme and Coordination that an ad hoc technical seminar of experts should be convened in the field of programme planning of the United Nations, without additional cost to the Organization, to assist the Secretariat in the drafting of the prototype of the new format of the medium-term plan;

9. Decides that the prototype, as recommended by the Committee, should take into account the relevant conclusions of the seminar on the prototype of a new budget document and address, in particular, issues concerning the manageability of the drafting and revision process, including the questions of preparation and submission of documentation and the review of programme planning documents by subsidiary intergovernmental machinery;

10. Expresses its concern at the negative impact of late issuance of documentation on the in-depth review of the revisions to the medium-term plan and endorses the related recommendations of the Committee for Programme and Coordination as contained in the report of its thirty-second session; 11/

11. Recommends that, within the framework of the review of the format and structure of the medium-term plan, the seminar give particular attention to ensuring the timeliness of the provision of documentation;

II

PROGRAMME PERFORMANCE REPORT

1. Takes note of the report of the Secretary-General on the programme performance of the United Nations for the biennium 1990-1991; 8/

2. Endorses the conclusions and recommendations of the Committee for Programme and Coordination 12/ on the report of the Secretary-General on the programme performance of the United Nations for the biennium 1990-1991;

11/ A/47/16 (Part I), para. 37, and A/47/16 (Part II), paras. 10-12.

12/ A/47/16 (Part I), paras. 37-44.

3. Requests the Secretary-General to reflect the improvements proposed in his report to the General Assembly at its forty-sixth session 13/ in the programme performance report for the biennium 1992-1993;

III

PROGRAMME EVALUATION IN THE UNITED NATIONS

1. Takes note of the report of the Secretary-General on the assessment of evaluation activities and proposals for strengthening the role of evaluation; 9/

2. Endorses the conclusions and recommendations of the Committee for Programme and Coordination at its thirty-second session on this item and urges the Secretary-General to improve the methodology for self-evaluation;

IV

COORDINATION

1. Emphasizes the need for enhanced coordination in the United Nations system and welcomes the intention of the Secretary-General, as Chairman of the Administrative Committee on Coordination, to assign a high priority to coordination and to work with the executive heads of the organizations of the system to develop new approaches for collaboration with the purpose of improving the effectiveness and efficiency of coordination;

2. Endorses the conclusions and recommendations of the Committee for Programme and Coordination, at its thirty-second session, on the annual overview report of the Administrative Committee on Coordination for 1991; 14/

3. Endorses also the recommendations of the Committee for Programme and Coordination at its thirty-second session on the report of the Secretary-General on the System-wide Plan of Action for African Economic Recovery and Development and invites the Secretary-General:

(a) To launch, at the earliest possible time, the System-wide Plan of Action for African Economic Recovery and Development and the United Nations New Agenda for the Development of Africa in the 1990s;

(b) To call upon all the relevant executive heads of the United Nations agencies and bodies to accord high priority to the implementation of the Plan and to use the Plan as guidelines for their activities related to African development;

13/ A/46/173.

14/ E/1992/11 and Add.1 and 2.

4. Takes note of the preparation of the system-wide medium-term plan for the advancement of women for the period 1996-2001 and the amendments proposed to the plan by the Committee for Programme and Coordination;

5. Takes note of the decision of the Committee for Programme and Coordination to propose to the Administrative Committee on Coordination that the twenty-seventh series of the Joint Meetings of the Committee for Programme and Coordination and the Administrative Committee on Coordination should discuss the results of the United Nations Conference on Environment and Development and their implications for the United Nations system;

V

OTHER MATTERS

1. Recalls its resolutions 46/185 B and 46/189 of 20 December 1991 in which it endorsed the recommendations of the Committee for Programme and Coordination at its thirty-first session 15/ to establish a system of responsibility and accountability of programme managers of the United Nations;

2. Endorses the recommendations of the Committee for Programme and Coordination in paragraphs 44 (Part I) and 245 (Part II) of its report 5/ and invites the Secretary-General to report to the General Assembly at its forty-eighth session on the establishment of such a system.

Annex

CONCLUSIONS ON REVISIONS TO THE MAJOR PROGRAMMES, PROGRAMMES AND SUBPROGRAMMES OF THE MEDIUM-TERM PLAN FOR THE PERIOD 1992-1997

Programme 1. Good offices and peacemaking, peace-keeping, research and the collection of information

Endorses the recommendations of the Committee for Programme and Coordination contained in paragraphs 30 and 31 of its report (A/47/16 (Part II)) and invites the Secretary-General to take into account the decisions of the General Assembly on preventive diplomacy and related matters in the implementation of this programme.

Insert the word "international" before the words "peace and security" in the fourth line of the new subparagraph (b) and in the second line of the new subparagraph (i) of paragraph 1.21.

15/ Official Records of the General Assembly, Forty-sixth Session, Supplement No. 16 (A/46/16).

Programme 2. Political and Security Council affairs

Retain the title "Political and Security Council affairs" for the programme.

Programme 4. Special political questions, trusteeship and decolonization

Subprogramme 4: Enhancing the effectiveness of the principle of periodic and genuine elections

Replace new paragraph 4.37 with the following:

"The legislative mandate of the subprogramme is provided by the General Assembly in resolution 46/137 of 17 December 1991 and its implementation will be carried out in the context of resolution 47/.... [A/C.3/47/L.61] and resolution 47/.... [A/C.3/47/L.69] and in full coordination with programme 35, Promotion and protection of human rights."

At the end of new paragraph 4.39 delete the words "and provide development assistance".

Programme 6. Elimination of apartheid

Delete the word "consensus" in the new paragraph 6.2 and replace the words "the consensus" by the word "related" in the new paragraph 6.36 (a).

Programme 7. Disarmament

In new paragraph 7.9, second sentence, the word "énfasis" should replace the word "prioridades" in the revisions to the programme in the Spanish version.

Programme 13. Trade and development

Delete paragraph 13.30.

The following subprogrammes should be designated high priority:

Subprogrammes 1, 2, 3, 4, 5, 7, 8, 9 and 11.

Subprogramme 1: International competition and trade policies

Paragraph 13.34 (c)

At the end of the paragraph delete the words "ensuring transparency and defining consultation procedures".

Paragraph 13.35 (d)

Replace the paragraph by the following:

"(d) Enhancing knowledge of restrictive business practices and encouraging the elimination of those practices which adversely affect international trade, particularly that of developing countries and the economic development of those countries."

Subprogramme 2: Commodities

Paragraph 13.41 (d)

In the first line after "diversification", insert the words "and crop substitution".

Paragraph 13.41 (g)

In the third line, after "sustainable development", insert a semicolon and delete the rest of the text ("including on such possible ... commodity production and processing").

Subprogramme 3: Development finance and debt

Paragraph 13.45 (g)

In the second line, after "debt", insert "management and".

Subprogramme 4: Investment and technology

Paragraph 13.49 (b)

At the beginning of the paragraph, replace the words "Formulation and adoption of" by the words "Analysis and advice on".

Paragraph 13.50 (h)

Replace the paragraph by the following:

"(h) Consider whether there is the convergence of views of Governments on a Code of Conduct on the Transfer of Technology necessary to reach agreement on all outstanding issues. If there is convergence of views, contribute to further work on the Code;".

Add a new paragraph 13.50 (i)

"(i) Analyse challenges and opportunities for transfer of technology to and from countries undergoing transition processes to a market economy".

Subprogramme 5: Poverty alleviation

Paragraph 13.53 (b))

At the end of the paragraph, add: "and the participation of the poor and vulnerable groups in development".

Paragraph 13.53 (d)

In the second line, after "development programmes", insert the word "particularly".

In the second line, replace the word "particularly" by "especially".

Subprogramme 6: Economic cooperation among developing countries

Paragraph 13.62 (a)

In the second and third lines, delete the words "both" and "developed and".

Subprogramme 7: Global interdependence: the international trading, monetary and financial systems; international implications of macroeconomic policies

Paragraph 13.66 (b)

In the first line, replace the word "study" by "consider".

Paragraph 13.67 (b)

Replace the existing text by the following:

"(b) Study trends in the international trading, monetary and financial systems with a view to identifying the coherence of these systems and alternative responses required to ensure good macroeconomic management at the global level and adequate coordination and surveillance of national policies".

Subprogramme 8: Enlarged economic spaces, regional integration processes and systematic issues of international trade

Paragraphs 13.70 (c) and (d)

Replace both paragraphs by the following:

"(c) Contribute to the promotion of regional and subregional economic integration, particularly among developing countries, as a complementary means of strengthening the trade liberalization process in order to facilitate, in a timely way, the smooth and equitable integration of all countries into the international trading system".

Subprogramme 9: Privatization, entrepreneurship and competitiveness

Paragraph 13.77 (a)

In the second line, delete the word "appropriate".

Paragraph 13.78 (c)

In the second line, replace the word "and" by "and/or".

Add a new paragraph 13.78 (j)

"(j) Provide support for the presentation of national programmes and plans for privatization."

Subprogramme 10: Domestic reforms and resource mobilization

Paragraph 13.80

At the end of the first line, delete the word "developing".

Paragraph 13.82 (a)

Place a semicolon at the end of the second line, after the words "reforms needed".

At the end of the second line, delete the word "and".

At the end of the paragraph, add the following "and measures and mechanisms for effective mobilization of domestic financial resources".

Paragraph 13.82 (b)

In the third line, replace the words "generation of additional finance for sustainable development" by the words "of increasing the availability of development finance".

Subprogramme 11: Environment and sustainable development

Paragraph 13.88 (a)

In the second line, replace the word "coexistence" by "coherence and complementarity".

Paragraph 13.88 (c)

In the first line, after the words "developing countries with", insert "new and".

Subprogramme 12: Data management

Paragraph 13.96 (d)

In the first line, after the word "assistance", insert "particularly".

Programme 14. Trade expansion, export promotion and service sector development

Delete paragraph 14.13.

Subprogrammes 1, 3 and 4 should be accorded high priority.

Subprogramme 1: Structural adjustment and trading opportunities

Paragraph 14.16 (f)

In the seventh line, before "increase", insert "the encouragement of preference-giving countries to consider an".

Paragraph 14.16 (g)

In the second and third lines, replace "in Central and Eastern Europe" by "in transition".

Paragraph 14.17 (g)

In the third line, replace "of Central and Eastern Europe" by "in transition".

Paragraph 14.18 (j)

In the first line, after "increasing", insert "where possible,".

Paragraph 14.18 (k)

In the third line, replace "of Central and Eastern Europe" by "in transition".

Subprogramme 3: Trade efficiency

Paragraph 14.30 (i)

Replace the paragraph by the following:

"(i) Undertake research and development of new automatic data-processing systems such as ASYCUDA for use at the country level".

Subprogramme 4: Service development

Paragraph 14.33 (b)

In the first line, after the word "Examine", insert the words "ways of overcoming".

Paragraph 14.34 (b)

In the first line, replace "Formulating policies to strengthen" by "Elaboration of policies aimed at strengthening".

In the third line, replace "to increase" by "increasing".

Paragraph 14.34 (g)

At the beginning of the paragraph, insert "Elaboration of policies aimed at".

Paragraph 14.35 (a)

In the second line, insert a semicolon after "services"; delete "including"; replace "overcoming" by "to overcome" and "improving" by "to improve".

At the end of the paragraph, after the word "markets", add the following:

", including through analysis of relevant restrictive business practices".

Subprogramme 5: Shipping, ports and multimodal transport

Paragraph 14.37

Replace the paragraph by the following:

"Most of world trade is carried on ocean transport and many developing countries have put priority on participating in this sector. Given the growing interdependence among the service sectors, their efforts to develop competitive shipping sectors may be facilitated by increasing their capacity to cope with rapidly changing structural and technological developments in improving the efficiency of their maritime and multimodal transport and related services and infrastructure facilities."

Paragraph 14.41 (a)

In the second line, after the words "the participation", insert the words "in particular".

Paragraph 14.41 (c)

Replace the words "fields of" by "development of competitive" and after the word "transport" insert the word "services".

Paragraph 14.41 (e)

Replace the first two lines of the paragraph by the following:

"Promote the development of port services, in particular through heightened awareness of technological improvements and measures which may enhance the".

Paragraph 14.41 (g)

In the second line, insert after the words "with a view" and, between commas, the words "inter alia".

Paragraph 14.42 (a)

Replace the paragraph by the following:

"(a) Preparing comparative analyses of national shipping policies, including such strategies and options as privatization, commercialization or possible elimination of State shipping companies, and their impact on the establishment of a national institutional environment aimed at fostering competitive shipping services, fleet development, service quality and increased trade, and reducing the technological gap;"

Paragraph 14.42 (c)

Replace the paragraph by the following:

"(c) Promoting a balance of interests between users and providers of shipping services, with particular regard to encouraging regular consultations among them;"

Paragraph 14.42 (d)

In the fourth line, replace the word "application" by the words "by increasing awareness".

In the last line of the paragraph, replace the word "transport" by the word "shipping".

Paragraph 14.42 (f)

Replace the paragraph by the following:

"(f) Monitoring structural changes in multimodal transport supply services, including multimodal sea/air services; promoting the use of international multimodal transport operations and the development of transport technologies, including the application of the agreed modal rules for container tariffs as well as UNCTAD/ICC standard form and modal provisions for multimodal transport documents and the use of transport-related information technologies such as EDI and the Advance Cargo Information System (ACIS);"

Paragraph 14.42 (g)

Replace the paragraph by the following:

"(g) Encouraging a better understanding of the utilization of the latest techniques and developments in multimodal transport and physical distribution management and disseminating such knowledge to countries in need thereof;"

Paragraph 14.42 (h)

Insert a new paragraph to become (h) to read as follows:

"(h) Elaborating reference documents setting up the basic concepts of multimodal transport and major issues to be dealt with in a market-oriented implementation process in order to achieve a stronger awareness of these issues,"

Paragraph 14.42 (i)

Previous paragraph 14.42 (h).

Paragraph 14.42 (j)

Previous paragraph 14.42 (i).

Paragraph 14.42 (k)

Previous paragraph 14.42 (j).

Paragraph 14.42 (l)

Insert a new paragraph to read as follows:

"(l) Increasing knowledge of laws and regulations related to maritime and multimodal standards for the purpose, inter alia, of adapting them to modern shipping, ports and multimodal transport market conditions, with a view to promoting the competitiveness and economic development of countries, in particular developing countries; and providing assistance to Governments, on request, in the formulation of national legislation, including advice on the application of international conventions adopted within UNCTAD."

Paragraph 14.43

Replace the paragraph by the following:

"In the light of the above-outlined framework, the UNCTAD secretariat will:

(a) Undertake research and prepare comparative analyses of national shipping policies and their impact on fleet development and the quality of shipping services, and on structural, technological and institutional changes in trade and transport and their impact on ports and multimodal transport operations;

(b) Study strategies and options aimed at fostering competitive shipping services, as well as possibilities of economic cooperation among developing countries in the fields of shipping, ports and multimodal transport and monitor developments in transport technology;

(c) Enhance the exchange and dissemination of relevant information in these fields and increase the knowledge of laws and regulations responding to the requirements of modern international transport conditions;

(d) Assist Governments in implementing the main findings of the above-mentioned studies and reports through the development and support of technical cooperation projects."

Paragraphs 14.44, 14.45 and 14.46 should be entirely deleted.

Paragraphs 14.47, 14.48 and 14.49 should be renumbered accordingly.

Subprogramme 6: Insurance

Paragraph 14.53 (a) (v)

In the first line, after "supervisory authorities", insert the words "in developing countries".

Paragraph 14.53 (d) (ii)

In the second line, after "supervisory capacity", insert the words "in developing countries".

Programme 23. Transnational corporations

In paragraph 23.13, eighth line, replace the words "While the original objectives of the Code are still valid" by the words "On the other hand".

In paragraph 23.15 (a), first line, replace the words "through the adoption of the Code of Conduct" by the words "through the adoption of appropriate international arrangements".

Programme 28. International drug control

Delete the designation of high priority for subprogramme 2 recommended by the Committee for Programme and Coordination in paragraph 155 (c) of part II of its report.

Programme 38. Public information

In new paragraphs 38.3, 38.7 (h) and 38.17 (m), insert the word "international" before the words "peace and security".